

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Related to D.I. 208, 343

**SECOND SUPPLEMENTAL DECLARATION OF CRAIG KELLER IN
SUPPORT OF THE APPLICATION OF DEBTORS FOR AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF PWC US TAX
LLP AS TAX COMPLIANCE AND TAX ADVISORY SERVICES
PROVIDER TO THE DEBTORS, EFFECTIVE AS OF
SEPTEMBER 9, 2024, AND (II) GRANTING RELATED RELIEF**

Pursuant to Bankruptcy Rule 2014(a), I, Craig Keller, under penalty of perjury, declare as follows, to the best of my knowledge, information, and belief:

1. I am a partner of PwC US Tax LLP (“PwC US Tax”). I am authorized to make this second supplemental declaration (“Second Supplemental Declaration”) on behalf of PwC US Tax in further support of the application of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain PwC US Tax as their tax compliance and tax advisory services provider, filed with the Court on September 18, 2024 [D.I. 208] (the “Application”).²

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used in this Second Supplemental Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Application, my Initial Declaration (submitted with the Application) and my First Supplemental Declaration, filed on September 27, 2024 [D.I. 343].

2. Paragraph 18 of my Initial Declaration contains information that needs to be corrected. That paragraph is hereby replaced in its entirety with the following:

In the 90 days prior to the Petition Date, the Debtors paid PwC US Tax \$258,366, of which \$162,000 was on account of pre-petition retainers/prepayments.

3. Additionally, following informal discussions with the U.S. Trustee regarding the Application and the Initial Declaration, PwC US Tax agrees to voluntarily reduce its first filed post-petition fee application in these Chapter 11 Cases by a total of \$13,300.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, after reasonable inquiry, the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: October 9, 2024

/s/ Craig Keller
Craig Keller, Partner
PwC US Tax LLP